

RESOLUTION NO. 024-13

**A RESTATED RESOLUTION AUTHORIZING OHIO POLICE
AND FIRE PENSION FUND (OP&F) "PICK-UP" OR PRE-TAX
CONTRIBUTIONS (POLICE DEPARTMENT); AND DECLARING
AN EMERGENCY**

WHEREAS, the City Council of Napoleon, Henry County, Ohio met at a duly called and authorized meeting of the Council on May 20th, 2013, such meeting being duly called pursuant to a notice stating the time, place and purpose of the meeting received by all Council members, and the following resolution was made, seconded and adopted by those present at the meeting; and,

WHEREAS, the eligible employees of the City of Napoleon Police Department participate in the Ohio Police and Fire Pension Fund ("OP&F"); and,

WHEREAS, the Napoleon City Council has, with the passage of Resolution No. 006-04, previously adopted a pick-up all of the ten percent (10%) mandatory contributions required under Section 742.31 of the Ohio Revised Code for participating employees of the Police Department who are members of the OP&F; and,

WHEREAS, OP&F has adopted new procedures for reporting picked up contributions in order to properly prepare 1099-R forms for its members; and,

WHEREAS, the Napoleon City Council wishes reaffirm and/or amend and restate its prior ordinance in order to continue the pick-up under the new procedures; Now therefore,

**BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPOLEON,
OHIO:**

Section 1. That, effective as of July 8th, 2013, Napoleon City Council has determined to continue pickup of all of the ten and three quarters percent (10.75%), effective as of July 7th, 2014, Napoleon City Council has determined to continue pickup of all of the eleven and a half percent (11.50%), and effective as of July 6th, 2015, Napoleon City Council has determined to continue pickup of all of the twelve and one quarter percent (12.25%) mandatory contributions by the employees of the Napoleon Police Department who are members of the Ohio Police and Fire Pension Fund through a payroll reduction.

Section 2. That, said picked up contributions paid through a payroll reduction, even though designated as employee contributions for state law purposes, are being paid by the City of Napoleon in lieu of said contributions by the employee.

Section 3. That, said picked up contributions will not be included in the gross income of the employees for tax reporting purposes, that is, for federal or stated income tax withholding taxes, until distributed from the Ohio Police and Fire Pension Fund.

Section 4. That, said picked up contributions will be included in the gross income of the employees, for employment tax purposes, as the contributions are made to the Ohio Police and Fire Pension Fund.

Section 5. That, said employees shall not be entitled to any option of choosing to receive the contributed amounts directly instead of having them paid by the City of Napoleon to the Ohio Police and Fire Pension Fund.

Section 6. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Resolution were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of Napoleon Ohio.

Section 7. That, Resolution No. 006-04 shall remain in effect unless otherwise repealed; however, if it or any other prior Ordinance or Resolution is found to be in conflict with this Resolution, then the provisions of this Resolution shall prevail. Further, if any portion of this Resolution is found to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Resolution or any part thereof.

Section 8. That, this Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the City and its inhabitants, and for the further reason that this legislation must be in effect at the earliest possible time because the increase will take effect in the pay period beginning on or after July 2, 2013; therefore, provided it receives the required number of votes for passage as emergency legislation, it shall be in full force and effect immediately upon its passage; otherwise, it shall be in full force and effect at the earliest time permitted by law.

Passed: May 20, 2013

John A. Helberg
John A. Helberg, Council President

Approved: May 20, 2013

Ronald A. Behm
Ronald A. Behm, Mayor

VOTE ON PASSAGE 6 Yea 0 Nay 0 Abstain

Attest:

Gregory J. Heath
Gregory J. Heath, Clerk/Finance Director

I, Gregory J. Heath, Clerk/Finance Director of the City of Napoleon, do hereby certify that the foregoing Resolution No. 024-13 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the _____ day of _____; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances Of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.

Gregory J. Heath, Clerk/Finance Director